

**SELLERS USE / SALES TAX | CONSUMERS USE TAX****Police Jurisdiction Return**

2

ACCOUNT NUMBER:

	2

MAIL RETURNS WITH ZERO TAX PAYMENT DUE

And Any Correspondence To:

City of Montgomery Sales / Use Tax Police Jurisdiction

P.O. Box 5070 Montgomery, AL 36103 - 5070

For questions or assistance phone (334) 241 - 2036

MAIL RETURNS WITH REMITTANCE TO:

City of Montgomery Revenue Division

Sales / Use Tax Police Jurisdiction

P.O. Box 5070 Montgomery, AL 36103 - 5070

make check payable to "City of Montgomery"

Month / Year covered by this report

☐ Check for final return☐ Check for changes to your business

complete "Change of Business Information" on reverse

fold here

This Form Should Be Completed in its Entirety and Returned as Indicated Above. Do Not Write in Shaded Area. See Reverse for Instructions.

SELLERS USE SALES TAX	(Column A)	(Column B)	(Column C)	(Column D)	(Column E)
	Gross Taxable Amount	Total Deductions	Net Taxable (A - B)	Tax Rate	Gross Tax Due (C x D)
	P / J	P / J	P / J	P/J	P / J
i. Automotive / Agricultural				.625%	\$
ii. Manufacturing				.875%	\$
iii. General				1.75%	\$
(F) DISCOUNT AVAILABLE: Subtotal Column (E) Use this figure to calculate discount (if on time) on items (4)(a) and (4)(b)		(F) P/J Gross Sales/Use Tax Due			
CONSUMERS USE TAX - NO DISCOUNT ALLOWED					
i. Automotive / Agricultural				.625%	\$
ii. Manufacturing				.875%	\$
iii. General				1.75%	\$
* This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return. Monthly filers should file each calendar month postmarked by the 20th day of the following month even though zero tax is due.					
CITY OF MONTGOMERY, AL					
SELLERS USE / SALES TAX					
CONSUMERS USE TAX					
POLICE JURISDICTION					
REMITTANCE FORM					
POLICE JURISDICTION = P/J					
Effective Date: 11/01/2008					
By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated.					
(1) TOTAL TAX DUE: Total of Column (E): . . . \$					
PENALTY: Failure to Timely File					
(2)(a) 10% of (1) or \$50.00 whichever is greater: \$					
PENALTY: Failure to Timely Pay					
(2)(b) 10% of (1) \$					
(2) TOTAL PENALTY: (2)(a) + (2)(b) \$					
INTEREST:					
* Item (1) x 1% per month delinquent: \$					
(3) TOTAL INTEREST: \$					
DISCOUNT: Allowed on subtotal of (F) P/J					
(4)(a) 5% on first \$100 (or less): \$					
DISCOUNT: Allowed on subtotal of (F) P/J					
(4)(b) .0075 on tax over \$100: \$					
(4) TOTAL DISCOUNT: (4)(a) + (4)(b) \$					
(5) NET TAX DUE: IF ON TIME: Item (1) minus Item (4) IF DELINQUENT: Items (1) + (2) + (3) \$					
DATE: No. of Automotive Vehicles _____ Withdrawn @ \$5.00 each: . . . \$					
TITLE: TOTAL SELLERS USE / SALES CONSUMERS USE TAX - DUE AND ENCLOSED: \$					
This Return Is For Sales and Use Tax Only Police Jurisdiction Return Only					
Make Check Payable to: City of Montgomery Remit to: P.O. Box 5070 Montgomery, AL 36103-5070					
SIGNATURE:					

DEFINITIONS

SELLERS USE / SALES TAX

- a. Automotive / Agricultural: Include new and used automotive vehicles, semi-trailers, truck trailers, house trailers and agricultural machinery.
- b. Manufacturing: Machines and replacement parts used in manufacturing, etc.
- c. General: Includes retail price of food products sold for human consumption through vending machines, gross receipts from places of amusement; cost of property purchased at wholesale withdrawn for use; collections during month on credit sales previously claimed as deductions; and all other sales of tangible personal property not previously claimed.

CONSUMER'S USE TAX

- a. Automotive / Agricultural: Total purchase price of automotive vehicles, truck trailers, semi-trailers, house trailers and agricultural machinery, both new and used purchased for storage, use or other consumption in Montgomery on which seller has not collected Montgomery City Sales and/or Use Tax.
- b. Manufacturing: Total purchase price of machines and replacement parts used in compounding, mining, quarrying, manufacturing of tangible property.
- c. General: Total purchase price of tangible personal property purchased outside of Montgomery City or in Interstate Commerce for storage, use or consumption in this city on which seller has not collected use tax from you except purchases of automotive vehicles, truck trailers, semi-trailers, house trailers, agricultural machinery and machines and replacement parts.
- Use Tax is the counterpart of sales tax and should be paid by individuals or businesses when making purchases outside the City of Montgomery on taxable items for which a sales tax was not collected by the seller.

Police Jurisdiction Tax

Levy of Tax in Police Jurisdiction. a. Sales or deliveries made within the City Limits of Montgomery (City) and / or within the Police Jurisdiction (P/J) must be itemized and remitted on separate forms between CITY (Form 1) and P/J (Form 2). Police Jurisdiction is defined as three (3) miles outside the city limits of Montgomery.

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

To avoid the application of penalty and / or interest amounts, this report must be filed on or before the 20th of the month, following the period for which the report is submitted, even though zero tax is due. Cancellation postmark will determine timely filing.

A remittance for the total amount due made payable to the "City of Montgomery" must be submitted with this report.

This report should be submitted on a MONTHLY basis unless you have requested and been approved for a different filing frequency by this taxing jurisdiction.

Any credit for prior overpayment must be approved in advance by the taxing jurisdiction and accompanied by a letter of credit from the taxing jurisdiction.

No duplication or replicated forms are acceptable except with the prior approval of the taxing jurisdiction.

Remittance of Seller's Use / Sales Tax and Consumers Use Tax, within City Limits of Montgomery, must use separate Tax Form 1 and mailed to Compass Bank B'ham AL.

Remittance of Seller's Use / Sales Tax and Consumers Use Tax, within Police Jurisdiction, must use separate Tax Form 2 and mailed to City of Montgomery.

Remittance of Rental Tax, within City Limits of Montgomery and / or Police Jurisdiction, must be consolidated onto Tax Form 3 and mailed to City of Montgomery.

STANDARD DEDUCTION SUMMARY TABLE

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

		SELLERS USE SALES TAX	SELLERS USE SALES TAX	SELLERS USE SALES TAX	CONSUMERS USE TAX	CONSUMERS USE TAX	CONSUMERS USE TAX	TOTAL
		AUTO / AGRICULTURAL	MANUFACT	GENERAL	AUTO / AGRICULTURAL	MANUFACT	GENERAL	DEDUCTIONS
WHOLESALE SALES	P/J							
AUTO/MACH TRADE-INS	P/J							
LABOR/NON TAXABLE SER	P/J							
SALES DELIV OUTSIDE JURIS	P/J							
SALES TO GOVT OR ITS AGENCIES	P/J							
SALES OF GAS OR LUBE OILS	P/J							
OTHER ALLOWED DEDUCTIONS	P/J							
TOTAL DEDUCTIONS	P/J							

INDICATE ANY CHANGE OF BUSINESS INFORMATION BELOW - Sign and Date front of return

Business Name:	Phone:
Physical Address:	Fax:
Mailing Address:	Email:
City/State/Zip:	Contact: